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**CHAPTER 7**

An accounting information system applies regardless of whether manual or com- ERP systems go far beyond the functions of an entry level general ledger package They integrate all aspects of the organization, including accounting, sales, human resource management, and

**CHAPTER 21**

process, (2) production cost reports, (3) product costs computed for each accounting period, and (4) unit costs computed based on total manufacturing costs 5 Mel is correct The flow of costs is the same in process cost accounting as in job order cost accounting The method of assigning costs, however, is significantly different 6

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statement provides information about the amount of cash provided or used by operations Certain transactions provide additional detailed information needed to determine how cash was provided or used during the period 8 The advantage of the direct method is that it presents the major categories of cash receipts and